

State of California  
BOARD OF EQUALIZATION

**CIGARETTE AND TOBACCO PRODUCTS TAX REGULATIONS**

**Regulation 4502. DENIAL OF LICENSE.**

*Reference:* Sections 22971, 22973.1, 22977.2, 22979, Business and Professions Code.

A new license shall not be issued to an applicant when any of the following apply: (1) a license subject to civil or criminal citation has been issued for the same location; (2) a license for the same location is suspended; (3) a license for the same location has been revoked any time within the preceding five years; or (4) any person controlling the applicant has been convicted of a felony pursuant to Revenue and Taxation Code section 30473 or 30480.

*History:* Adopted December 12, 2006, effective April 21, 2007.